

## WV State Auditor - Local Government Services Division - Review Sheet

<b>County:</b>	<b>WAYNE</b>				
<b>Fiscal Year:</b>	<b>2009 - 2010</b>	<b>Original</b>	<b>Revised</b>	<b>Original</b>	<b>Revised</b>
<b>Contact:</b>	<b>RHONDA ADKINS</b>	<b>General</b>	<b>General</b>	<b>Coal</b>	<b>Coal</b>
<b>Phone No:</b>	<b>304-272-6365</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>

REVENUES					
280	Reserve for Encumbrances	870,000	870,000	-	-
299	Unencumbered Fund Balance	850,000	850,000	600,000	600,000
301-01	Property Tax Current Year	4,601,707	4,601,707		-
301-02-05	Prior Year Taxes	260,000	260,000		-
301-06	Supplemental Taxes	20,000	20,000		-
301-07	Surplus	-	-		-
301-08	Del. & Non-entered Land Fund	-	-		-
301-09	Redemption from State Auditor	-	-		-
301-10	Prior Years Fifth & Other Prior years	-	-		-
301-11	Tax Lien Surplus	-	-		-
301-12	Tax Loss Restoration	-	-		-
301-90	Property Tax - Excess Levy	403,888	403,888		-
301-91	Property Tax - Excess Levy	-	-		-
301-92	Property Tax - Excess Levy	-	-		-
302	Tax Penalties & Interest	125,000	125,000		-
303	Dog Taxes	-	-		-
304	Property Transfer Tax	100,000	100,000		-
305	Coal Severance Tax	N/A	N/A	389,792	389,792
306	Gas & Oil Severance Tax	140,000	140,000		-
307	Horse & Dog Racing Tax	-	-		-
308	Wine & Liquor Tax	2,500	2,500		-
309	Hotel Occupancy Tax	-	-		-
310	Waste Coal	-	-		-
311	Payment in-Lieu of Taxes	110,000	110,000		-
312	Synthetic Fuel Tax	-	-		-
317	Licenses	-	-		-
318	Building Permits	-	-		-
319	Miscellaneous Permits	-	-		-
322	Federal Grants	-	-		-
323	State Grants	-	-		-
324	Other Grants	-	-		-
325	Federal Payment in Lieu of Taxes	40,000	40,000		-
327	Charges for Services	-	-		-
328	Magistrate Court Clerk	6,000	6,000		-
329	Sheriff's Service of Process	20,000	20,000		-
330	Sheriff's Earnings	1,000	1,000		-
331	County Clerk's Earnings	67,000	67,000		-
332	Circuit Clerk's Earnings	30,000	30,000		-
333	Prosecuting Attorney's Earnings	-	-		-
334	Accident Reports	-	-		-
335	Motor Vehicle License Fee	4,000	4,000		-

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<b>Phone No:</b>	<b>304-272-6365</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>
336	Map Sales	-	-		-
337	Clerk Deed Fees	18,000	18,000		-
339	Parks & Recreation Fees	-	-		-
340	Rents & Concessions	-	-		-
341	Landfill/Incinerator Fees	-	-		-
342	Airport Revenue	-	-		-
343	Cemetery Revenue	-	-		-
344	Ambulance Fees	-	-		-
345	Emergency Services Fees	-	-		-
346	Emergency 911 Fee	-	-		-
347	Special Patrol/Security Systems	-	-		-
348	Franchise Agreement	-	-		-
349	Inspection Fees	-	-		-
350	IRP Fees (International Reg. Plan)	20,000	20,000		-
351	Jail Fees	-	-		-
361	Fines, Fees & Court Costs	-	-		-
362	Regional Jail Operations Partial Reim.	75,000	75,000		-
365	Interest Earned	25,000	25,000	2,500	2,500
366	Miscellaneous Revenue	2,000	2,000		-
367	Sheriff's Commission	15,000	15,000		-
368	Confiscated Property	-	-		-
369	Commissions	-	-		-
370	Gaming Income	20,000	20,000		-
371	Recycling Programs	-	-		-
372	Filing Fees	6,000	6,000		-
373	Video Lottery	110,000	110,000		-
374	Planning Commission Revenue	-	-		-
375	Sale of Materials	-	-		-
376	Royalties	-	-		-
377	Sale of Bonds	-	-		-
378	Proceeds from Bond Restructuring	-	-		-
380	Contributions/Transfer from Other Entities	100,000	100,000		-
381	Charges to Other Entities	25,396	25,396		-
382	Refunds/Reimbursements (External Sources)	25,000	25,000	-	-
383	Parking	-	-		-
384	Sale of Fixed Assets	-	-		-
385	Gain/Loss on Sale of Fixed Assets	-	-		-
388	Transfers From Other Funds	-	-		-
390	Emergency 911 Reimbursement	556,742	556,742		-
391	Dog & Kennel Reimbursement	-	-		-
392	Concealed Weapons Reimbursements	4,100	4,100		-
393	Home Confinement Reimbursements	25,000	25,000		-

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<b>Phone No:</b>	<b>304-272-6365</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>
394	General School Reimbursements	80,000	80,000		-
395	Magistrate Court Reimbursements	20,400	20,400		-
396	Worthless Check Reimbursements	-	-		-
397	Payroll Reimbursements	-	-		-
398	Transfers from Rainy Day Funds	-	-		-
399	Transfers Assessor's Valuation Fund	107,399	107,399		-
<b>Total Revenues</b>		<b>8,886,132</b>	<b>8,886,132</b>	<b>992,292</b>	<b>992,292</b>
<b>General Government Expenditures</b>					
401	County Commission	920,947	920,947	37,573	37,573
402	County Clerk	524,907	524,907	-	-
403	Circuit Clerk	379,237	379,237	-	-
404	Sheriff-Treasurer	470,528	470,528	-	-
405	Prosecuting Attorney	598,295	598,295	-	-
406	Assessor	647,898	647,898	-	-
407	Assessor's Valuation Fund	107,399	107,399	-	-
408	Statewide Computer Network	61,300	61,300	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	Surveyor	2,500	2,500	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	65,228	65,228	-	-
413	Elections-County Clerk	91,865	91,865	-	-
414	Elections-Circuit Clerk	-	-	-	-
415	Magistrate Court	-	-	-	-
416	Circuit Court	-	-	-	-
417	County Administrator	-	-	-	-
418	Purchasing Department	-	-	-	-
419	Personnel Office	-	-	-	-
420	Custodial	-	-	-	-
421	Civil Service	-	-	-	-
422	Infrastructure	-	-	-	-
423	Insurance Program (Self Insured)	-	-	-	-
424	Courthouse	445,849	445,849	316,719	316,719
425	Other Buildings	15,000	15,000	-	-
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	-	-	-	-
429	Regional Development Authority	-	-	-	-
430	Community Development	-	-	-	-
431	Economic Development	8,300	8,300	90,000	90,000
432	Industrial Development	-	-	-	-
433	Geographic Information System	-	-	-	-
434	Airports	-	-	10,000	10,000

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<b>Phone No:</b>	<b>304-272-6365</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>
435	Public Works Department	-	-	-	-
436	Rehabilitation of Property	-	-	-	-
437	Acquisition of Property	-	-	-	-
438	Building Inspection	-	-	-	-
439	Planning & Zoning	29,500	29,500	-	-
440	Engineering	-	-	-	-
441	Housing Authority	-	-	50,000	50,000
442	Federal Grants	-	-	-	-
443	State Grants	-	-	-	-
444	Other Grants	-	-	-	-
445	Litigation Reserve	-	-	-	-
446	Parking	-	-	-	-
447	Finance Department	-	-	-	-
448	Courthouse Annex	-	-	-	-
449	Worthless Check	-	-	-	-
450	Farm Preservation Programs	-	-	-	-
451	Zoning Board	-	-	-	-
452	Teen Court	-	-	-	-
460	County Clerk Operations	18,000	18,000	-	-
697	Contributions to Comms/Authorities	-	-	-	-
698	Transfers/Reim. (Audit Findings)	-	-	-	-
699	Contingencies	-	-	-	-
<b>Total General Government Expenditures</b>		<b>4,386,753</b>	<b>4,386,753</b>	<b>504,292</b>	<b>504,292</b>
<b>Public Safety Expenditures</b>					
700	Sheriff-Law Enforcement	1,357,147	1,357,147	25,000	25,000
701	Sheriff-Service of Process	20,000	20,000	-	-
702	Reimbursable Jail Costs	-	-	-	-
703	Non-reimbursable Jail Costs	-	-	-	-
704	Regional Jail	900,000	900,000	150,000	150,000
705	Home Confinement	86,957	86,957	-	-
706	Concealed Weapons	4,153	4,153	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	25,396	25,396	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	7,119	7,119	-	-
711	Emergency Services	556,742	556,742	-	-
712	Communication Center	-	-	-	-
713	Fire Department	620,000	620,000	-	-
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	-	-	50,000	50,000
716	Dog Warden/Humane Society	-	-	100,000	100,000
717	Central Garage	-	-	-	-

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718	Flood Control	-	-	-	-
719	Watershed Project	-	-	-	-
720	Dams & Dredging	-	-	-	-
721	Local Law Enforcement Grant	-	-	-	-
722	Local Law Enforcement Grant	-	-	-	-
723	Local Law Enforcement Grant	-	-	-	-
724	Local Law Enforcement Grant	-	-	-	-
725	Local Law Enforcement Grant	-	-	-	-
726	Local Law Enforcement Grant	-	-	-	-
727	Local Law Enforcement Grant	-	-	-	-
728	Local Law Enforcement Grant	-	-	-	-
729	Local Law Enforcement Grant	-	-	-	-
730	Courthouse Security	27,163	27,163	-	-
731	Community Based Corrections Program	200,000	200,000	-	-
732	Rapid Response	-	-	-	-
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
<b>Total Public Safety Expenditures</b>		<b>3,804,677</b>	<b>3,804,677</b>	<b>325,000</b>	<b>325,000</b>
<b>Health &amp; Sanitation Expenditures</b>					
800	Local Health Department	53,856	53,856	-	-
801	Mental Health	12,000	12,000	-	-
802	Other Health Programs	-	-	-	-
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	-	-	-	-
806	Sewer	-	-	-	-
807	Storm Sewer	-	-	-	-
808	Solid Waste Authority	-	-	60,000	60,000
809	Water	-	-	-	-
810	Garbage Department	-	-	-	-
811	Landfill/Incinerator	-	-	-	-
812	Recycling Center	-	-	-	-
813	Litter Control	6,459	6,459	-	-
814	Federal Grants	-	-	-	-
815	State Grants	-	-	-	-
<b>Total Health &amp; Sanitation Expenditures</b>		<b>72,315</b>	<b>72,315</b>	<b>60,000</b>	<b>60,000</b>
<b>Culture &amp; Recreation Expenditures</b>					
900	Parks & Recreation	-	-	20,000	20,000
901	Swimming Pools	-	-	-	-
902	4-H CAMP	-	-	-	-
903	Arts & Humanities	-	-	-	-
904	Museum Commission	-	-	-	-

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905	Fair Associations/Festivals	-	-	5,000	5,000
906	Youth Camp	-	-	-	-
907	Summer Youth Program	-	-	-	-
908	Community Center	-	-	-	-
909	Historical Commission	-	-	-	-
910	Civic Promotions	-	-	-	-
911	Visitor's Bureau	-	-	-	-
912	Travel Council	-	-	-	-
913	Beautification	-	-	-	-
914	Rails to Trails	-	-	-	-
915	Hotel/Motel Promotion of Tourism	-	-	-	-
916	Library	33,500	33,500	-	-
917	Law Library	-	-	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-
<b>Total Culture &amp; Recreation Expenditures</b>		<b>33,500</b>	<b>33,500</b>	<b>25,000</b>	<b>25,000</b>
<b>Social Services Expenditures</b>					
950	Social Services	-	-	-	-
951	Human Resources	-	-	-	-
952	Senior Citizens	-	-	18,000	18,000
953	Public Transit	-	-	10,000	10,000
954	Federal Grants	-	-	-	-
955	State Grants	-	-	-	-
956	Homeless Shelter	-	-	-	-
957	Family Law Master	21,120	21,120	-	-
958	Community Council	-	-	-	-
959	Cemeteries	-	-	-	-
<b>Total Social Services Expenditures</b>		<b>21,120</b>	<b>21,120</b>	<b>28,000</b>	<b>28,000</b>
<b>Capital Projects Expenditures</b>					
960	General Government	-	-	-	-
961	Public Safety	-	-	-	-
962	Health & Sanitation	-	-	-	-
963	Culture & Recreation	-	-	-	-
964	Social Services	-	-	-	-
965	Central Garage	-	-	-	-
966	Geographic Information System	-	-	-	-
972	Federal Grants	-	-	-	-
973	Federal Grants	-	-	-	-
974	State Grants	-	-	-	-
975	County Clerk	-	-	-	-
976	Circuit Clerk	-	-	-	-
977	Assessor	-	-	-	-

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978	Prosecuting Attorney	-	-	-	-
979	Sheriff-Treasurer	-	-	-	-
980	Sheriff-Law Enforcement	-	-	-	-
981	Sheriff-Jail	-	-	-	-
982	Data Processing	-	-	-	-
983	Election County Clerk	-	-	-	-
984	Circuit Court	-	-	-	-
985	Community Development	-	-	-	-
986	County Commission	-	-	50,000	50,000
987	Courthouse	-	-	-	-
988	Other Buildings	-	-	-	-
989	Extension Services	-	-	-	-
990	Other Boards & Authorities	-	-	-	-
991	Purchasing	-	-	-	-
992	Communication Center	-	-	-	-
993	Dog Warden	-	-	-	-
994	Emergency Services	-	-	-	-
995	Service of Process	-	-	-	-
996	Ambulance	-	-	-	-
997	Water	567,767	567,767	-	-
998	Parks and Recreation	-	-	-	-
999	Streets and Highways	-	-	-	-
<b>Total Capital Projects Expenditures</b>		<b>567,767</b>	<b>567,767</b>	<b>50,000</b>	<b>50,000</b>
<b>SUMMARY</b>					
General Government Expenditures		4,386,753	4,386,753	504,292	504,292
Public Safety Expenditures		3,804,677	3,804,677	325,000	325,000
Health & Sanitation Expenditures		72,315	72,315	60,000	60,000
Culture & Recreation Expenditures		33,500	33,500	25,000	25,000
Social Services Expenditures		21,120	21,120	28,000	28,000
Capital Projects Expenditures		567,767	567,767	50,000	50,000
<b>GRAND TOTAL ALL EXPENDITURES</b>		<b>8,886,132</b>	<b>8,886,132</b>	<b>992,292</b>	<b>992,292</b>
<b>TOTAL REVENUES</b>		<b>8,886,132</b>	<b>8,886,132</b>	<b>992,292</b>	<b>992,292</b>

### GAS & OIL SEVERANCE TAX

#### Revenue

Gas & Oil Severance	<u>140,000</u>
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Fiscal Year: 2009 - 2010

Contact: RHONDA ADKINS

Phone No: 304-272-6365

Original

Revised

Original

Revised

General

General

Coal

Coal

Fund

Fund

Fund

Fund

### Expenditure

General Government	<u>0</u>
Public Safety	<u>140,000</u>
Health & Sanitation	<u>0</u>
Culture & Recreation	<u>0</u>
Social Services	<u>0</u>
Capital Projects	
Total Expenditure	<u>140,000</u>



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Phone No: 304-272-6365

Original

Revised

Original

Revised

General

General

Coal

Coal

Fund

Fund

Fund

Fund

### Press Control G for Correction List

#### Corrections List - Budget FY WAYNE

606 Co. Clerk Elections has been reduced by 15% or more. Please explain

Special Act and Excess levy Ok